

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 06<sup>th</sup> August, 2018**

**No. 393**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 17/2018-State Tax (Rate)**

**Date: 26<sup>th</sup> July, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure No.11/2017- State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 290, dated the 6<sup>th</sup> July, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

*“Explanation. - For the purposes of this item, the term ‘businesses’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”*

- 2 This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II